



PROPOSED RULE MAKING

CR-102 (June 2004)

(Implements RCW 34.05.320)

Do **NOT** use for expedited rule making**Agency:** Department of Revenue☒ **Preproposal Statement of Inquiry** was filed as WSR 05-20-057; or☐ **Expedited Rule Making--Proposed notice** was filed as WSR ; or☐ **Proposal is exempt under RCW 34.05.310(4).**☒ **Original Notice**☐ **Supplemental Notice to WSR**☐ **Continuance of WSR****Title of rule and other identifying information:** Amend Sections:

WAC 458-14-005 Definitions.

WAC 458-14-015 Jurisdiction of county boards of equalization.

WAC 458-14-025 Assessment roll ((~~corrections~~)) adjustments not requiring board action.

WAC 458-14-026 Assessment roll corrections agreed to by taxpayer.

WAC 458-14-046 Regularly convened session--Board duties--Presumption--Equalization to revaluation year.

WAC 458-14-056 Petitions--Time limits--Waiver of filing deadline for good cause.

WAC 458-14-066 Requests for valuation information--Duty to exchange documentary information--Time limits.WAC 458-14-076 Hearings on petitions--Withdrawal.

WAC 458-14-095 Record of hearings.

WAC 458-14-116 Orders of the board--Notice of value adjustment--Effective date.

WAC 458-14-127 Reconvened boards--Authority.

WAC 458-14-136 Hearing examiners.

WAC 458-14-160 Continuances--Ex parte contact.

WAC 458-14-170 Appeals to the state board of tax appeals.

Hearing location(s):Capitol Plaza Building
4th Floor L&P Large Conference Room
1025 Union Avenue SE
Olympia, Washington**Submit written comments to:**

Name: James A. Winterstein

Address: Post Office Box 47471
Olympia, Washington
98504-7471

e-mail: JimWi@dor.wa.gov fax: (360) 586-7602

By: 3/21/06

Date: March 21, 2006

Time: 9:30 a.m.

Date of intended adoption: 3/28/06(Note: This is **NOT** the **effective** date)**Assistance for persons with disabilities:** Contact Sandy Davis at (360) 725-7499 no later than 10 days before the hearing date. Deaf and hard of hearing individuals may call 1-800-451-7985 (TTY users).**Purpose of the proposal and its anticipated effects, including any changes in existing rules:** These rules are proposed to be updated to incorporate changes in legislation that have occurred. Also, the proposed amendments are necessary to provide clearer guidance for assessors, board members, and taxpayers, based on experience with the existing rules over the past few years.**Reasons supporting proposal:** The proposed amendments to the rules bring them into conformity with current law and provide guidance to assessors, board members, and taxpayers with respect to the operation of the boards.**Statutory authority for adoption:** RCW 84.08.010,
84.08.070, and 84.48.200.**Statute being implemented:** RCW 84.48.200**Is rule necessary because of a:**Federal Law? ☐ Yes ☒ NoFederal Court Decision? ☐ Yes ☒ NoState Court Decision? ☐ Yes ☒ No

If yes, CITATION:

Weyerhaeuser v. Easter,
126 W.2d 370 (458-50-046 only)**Date****Name** Alan R. Lynn**Signature****Title** Rules Coordinator**CODE REVISER USE ONLY****Filed: February 8, 2006****Time: 2:33 p.m.****WSR: 06-05-036****The above information was input by DOR.**

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None

Name of proponent: (person or organization) Department of Revenue

☐ Private
☐ Public
☒ Governmental

Name of agency personnel responsible for:

Name	Office Location	Phone
Drafting.....James A. Winterstein	1025 Union Ave. SE. Ste #200, Olympia ,Wa	(360) 570-5880
Implementation.... Peri Maxey	1025 Union Ave. SE. Ste #200, Olympia ,Wa	(360) 570-5860
Enforcement..... Peri Maxey	1025 Union Ave. SE. Ste #200, Olympia ,Wa	(360) 570-5860

Has a small business economic impact statement been prepared under chapter 19.85 RCW?

☐ Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

☒ No. Explain why no statement was prepared. A small business economic impact statement is not required for the reason that the rule does not impose any new performance requirement or administrative burden on any small business.

Is a cost-benefit analysis required under RCW 34.05.328?

☐ Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

☒ No: Please explain: The proposed rules are not significant legislative rules as defined by RCW 34.05.328.